

Side-by-Side Comparison of Free Trade Agreements and Selected Preferential Trade Legislation Programs--Non-Textiles

| Provision | NAFTA | CHILE (CLFTA) | SINGAPORE (SGFTA) | AUSTRALIA (AUFTA) |
|---|---|---|--|--|
| GENERAL INFO & DATES | | | | |
| Agreement Name | North American Free Trade Agreement | US-Chile Free Trade Agreement | US-Singapore Free Trade Agreement | US-Australia Free Trade Agreement |
| Implementation Date | January 1, 1994 | January 1, 2004 | January 1, 2004 | January 1, 2005 |
| Expiration | None | None | None | None |
| Duty Phase-Out | January 1, 2008 (15 Years) | January 1, 2015 (12 Years) | January 1, 2013 (10 years) | January 1, 2022 (18 Years) |
| Merchandise Processing Fee (MPF) | Exempt for originating goods 19 CFR 24.23(c)(3) | Exempt for originating goods 19 CFR 24.23(c)(7) | Exempt for originating goods 19 CFR 24.23(c)(6) | Exempt for originating goods 19 CFR 24.23(c)(8) |
| Direct Shipment Imported Directly Transit & Transshipment Third Country Transportation | Transshipment: May NOT leave customs' control nor undergo production in a 3rd country; 19 CFR 181 Appendix, Sec. 16; 19 CFR 181.23(b) | Transit and Transshipment: May leave customs' control; may not undergo further production in a 3rd country (requires non-ABI entry summary); GN 26(c)(iii); 19 CFR 10.463 | Third Country Transportation: May leave customs' control; may not undergo further production in a 3rd country (requires non-ABI entry summary); GN 25(c)(iii); 19 CFR 10.542 | Third Country Transportation: May leave customs' control; may not undergo further production in a 3rd country (requires non-ABI entry summary); GN 28(c)(iii); 19 CFR 10.741 |
| Primary Responsibility for Compliance | Exporter | Importer | Importer | Importer |
| CITATIONS | | | | |
| HTS General Note (GN) | GN 12 | GN 26 | GN 25 | GN 28 |
| US Code | 19 USC 3301-3473 | 19 USC 3805 note | 19 USC 3805 note | 19 USC 3805 note |
| CFR | 19 CFR 181 and Appendix 19 CFR 102 | 19 CFR 10.401 - 490 (Subpart H) | 19 CFR 10.501 - 570 (Subpart I) (Interim) | 19 CFR 10.721-10.748 (Subpart L) (Interim), 80 FR 7303 (Feb. 10, 2015) |
| Marking Rules | 19 CFR 102 | 19 CFR 134 | 19 CFR 134 | 19 CFR 134 |
| Special Program Indicator | "CA" or "MX" | "CL" | "SG" or "9999.00.84" (ISI) | "AU" |
| Verification Authority | Article 506; 19 CFR 181 Subpart G | Article 416; 19 CFR 10.470 | Article 3.16; 19 CFR 10.550 | Article 5.15; 19 CFR 10.742 |

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| Provision | NAFTA | CHILE (CLFTA) | SINGAPORE (SGFTA) | AUSTRALIA (AUFTA) |
|---|---|---|--|---|
| ORIGINATION, ETC. | | | | |
| Rules of Origin Citations | General Note 12(b), 19 CFR 181 Append., Part II, Sec. 4 | General Note 26(b); 19 CFR 10.451 | General Note 25(b); 19 CFR 10.531 | General Note 28 (b); 19 CFR 10.730 |
| Rules of Origin | Wholly Obtained or Produced; Exclusively from Originating Materials; Tariff Shift & / or Regional Value Content | Wholly Obtained or Produced; Exclusively from Originating Materials; Tariff Shift & / or Regional Value Content | Wholly Obtained or Produced; Tariff Shift & / or Regional Value Content; Integrated Sourcing Initiative (ISI) | Wholly Obtained or Produced; Exclusively from Originating Materials; Tariff Shift & / or Regional Value Content |
| Tariff Shift Rules Tariff Change Rules Product Specific Rules | GN 12(t) | GN 26(n) | GN 25(o) | GN 28(n) |
| Tariff Shift Rules Updated to Comply with 2007 HTSUS | Yes, Presidential Proclamation 8405 | Yes, Presidential Proclamation 8214 | Yes, Presidential Proclamation 8214 | Yes |
| Tariff Shift Rules Updated to Comply with 2012 HTSUS | No | Yes, Presidential Proclamation 8771, 12/28/11, effective 2/3/12 | No | No |
| Chemical Reaction and Related Rules of Origin | Yes, for certain petroleum goods | Yes, HTS Ch. 27-38; GN 26(m)(vi) | Yes, HTS Ch. 27-40; GN 25(n)(v) | Yes; HTS Ch. 27-40; GN 28(m)(vii) |
| Special Origination Rules | Annex 308.1 (E Criterion) for certain high-tech goods; Disassembly treated as production, 19 CFR 181.132 | No | Integrated Sourcing Initiative (ISI) GN 25(m) for certain 3rd-country, high-tech goods imported from Singapore | No |
| Drawback Restrictions | Yes, Article 303; 19 CFR 181, Subpart E; 19 USC 1313 | Yes, Article 3.8; 19 USC 1313; No General Note or Regulation Citation | No | No |
| Repair & Alteration Provision | Duty Free per 19 CFR 181.64; HTSUS 9802.00.40/50 | Duty Free per 19 CFR 10.490; HTSUS 9802.00.40/50 | Duty Free per 19 CFR 10.570; HTSUS 9802.00.40/50 | Duty Free per Agreement Article 2.6; HTSUS 9802.00.40/50; 19 CFR 10.748 |
| Documentation required in the importer's possession at the time of claim | Yes, NAFTA Certificate of Origin must be in importer's possession at time of claim; 19 CFR 181.21 | No, freeform "Certification" with the elements in 19 CFR 10.411 upon request by CBP | No, freeform "Supporting Statement" with the elements in 19 CFR 10.511 upon request by CBP | No, freeform "Supporting Statement" with the elements in 19 CFR 10.724 upon request by CBP; |

Side-by-Side Comparison of Free Trade Agreements and Selected Preferential Trade Legislation Programs--Non-Textiles

| Provision | NAFTA | CHILE (CLFTA) | SINGAPORE (SGFTA) | AUSTRALIA (AUFTA) |
|---|--|--|--|--|
| VALUE | | | | |
| Regional Value Content (RVC) Citations | GN12(c), 19 CFR 181, Appendix, Section 6 - 10 | GN 26(g); 19 CFR 10.454 | GN 25(g); 19 CFR 10.535 | GN 28(g); Agreement Article 5.4; 19 CFR 10.734 |
| Regional Value Content (RVC) Calculation Methods | Transaction Value & Net Cost where there is RVC | Build-Up & Build-Down where there is RVC | Build-Up & Build-Down where there is RVC | Build-Up, Build-Down & Net Cost (automotive only) where there is RVC |
| Special Regimen for Automotive Goods | Yes, tracing the value of certain non-originating materials and net cost required | No, although RVC percentages are 30% Build-Up, 50% Build-Down | No, although RVC percentages are 30% Build-Up, 50% Build-Down | Yes, certain tariffs require net cost RVC (GN 28(g)(iii)) |
| De Minimis (most common threshold) | 7% of transaction value; 19 CFR 181 Appendix, Sec. 5; GN 12(f) (with exceptions) | 10% of adjusted value; 19 CFR 10.459; GN 26(e) (with exceptions) | 10% of adjusted value; 19 CFR 10.533; GN 25(e) (with exceptions) | 10% of adjusted value; GN 28(e) (with exceptions); 19 CFR 10.732 |
| De Minimis and Sets, Non-Textile | None | None | None | None |
| INVENTORY MANAGEMENT METHODS | | | | |
| Fungible Goods & Materials | Specific Identification, LIFO, FIFO, Average; GN 12(g), 19 CFR 181 Appendix, Schedule X, Part I & II | LIFO, FIFO, Average; other GAAP-recongized method; GN 26(i) | LIFO, FIFO, Average; other GAAP-recongized method; GN 25(i) | LIFO, FIFO, Average; other GAAP-recongized method; GN 28(i) |
| CLAIMS & DETERMINATIONS | | | | |
| Post-Importation Claims | 19 USC 1520(d) 19 CFR 181.31-33 | 19 USC 1520(d) 19 CFR 10.440-442 | Post Entry Amendment (PEA) or Post Summary Correction (PSC) | Post Entry Amendment (PEA) or Post Summary Correction (PSC) |
| Reconciliation Claims | Yes, 67 FR 6120, Sept. 27, 2002 | Yes, 69 FR 53730, Sept. 2, 2004 | No | No |
| Determinations Communicated to Exporter | Yes | Yes, if correspondence with exporter | Yes, if correspondence with exporter | Yes, if correspondence with exporter |
| Pattern of Conduct Clause | Yes, 19 CFR 181.76(c) | Yes, 19 CFR 10.474 | No | No |

Side-by-Side Comparison of Free Trade Agreements and Selected Preferential Trade Legislation Programs--Non-Textiles

| Provision | ISRAEL (ILFTA) | JORDAN (JOFTA) | BAHRAIN (BHFTA) | MOROCCO (MAFTA) | OMAN (OMFTA) |
|---|---|---|--|---|---|
| GENERAL INFO & DATES | | | | | |
| Agreement Name | US-Israel Free Trade Area Agreement | US-Jordan Free Trade Area Agreement | US-Bahrain Free Trade Agreement | US-Morocco Free Trade Agreement | US-Oman Free Trade Agreement |
| Implementation Date | September 1, 1985 | December 17, 2001 | August 1, 2006 | January 1, 2006 | January 1, 2009 |
| Expiration | None | None | None | None | None |
| Duty Phase-Out | January 1, 1995 | January 1, 2010 (10 years) | January 1, 2015 (10 years) | January 1, 2023 (18 years) | January 1, 2018 (10 years) |
| Merchandise Processing Fee (MPF) | Exempt for products of Israel, whether or not originating; 19 CFR 24.23(c)(5) | No Exemption | Exempt for originating goods; 19 CFR 24.23(c)(9) | No Exemption | Exempt for originating goods; 19 CFR 24.23(c)(11) |
| Direct Shipment Imported Directly Transit & Transshipment Third Country Transportation | Imported Directly: May NOT enter the commerce of a 3rd country except for non-retail sale where the importation is the result of the original transaction, may NOT undergo further production in a 3rd country; GN 3(a)(v)(B) | Imported Directly: May NOT enter the commerce of a 3rd country except for non-retail sale where the importation is the result of the original transaction, may not undergo further production in a 3rd country; GN 18(c)(vi); 19 CFR 10.711 | Imported Directly: May leave customs' control, may not undergo further production in a 3rd country (requires non-ABI entry summary), limited operations specified; GN 30(b); 19 CFR 10.817 | Imported Directly: May leave customs' control, may not undergo further production in a 3rd country (requires non-ABI entry summary), limited operations specified; GN 27(d)(v); 19 CFR 10.777 | Imported Directly: May leave customs' control, may not undergo further production in a 3rd country (requires non-ABI entry summary); GN 31(d)(v); 19 CFR 10.880 |
| Primary Responsibility for Compliance | Importer | Importer | Importer | Importer | Importer |
| CITATIONS | | | | | |
| HTS General Note (GN) | GN 8 | GN 18 | GN 30 | GN 27 | GN 31 |
| US Code | 19 USC 2112 note | 19 USC 2112 note | 19 USC 3805 note | 19 USC 3805 note | 19 USC 3805 note |
| CFR | None | 19 CFR 10.701-712 (Subpart K) | 19 CFR 10.801-827 (Subpart N) | 19 CFR 10.761-787 (Subpart M) | 19 CFR 10.861-890 (Subpart P) |
| Marking Rules | 19 CFR 134 | 19 CFR 134 | 19 CFR 102 (Side Letter) | 19 CFR 102 (Side Letter) | 19 CFR 134 |
| Special Program Indicator | "IL" ("N" for Qualified Industrial Zones (QIZs)) | "JO" | "BH" | "MA" | "OM" |
| Verification Authority | Annex 3, Paragraph 9 | Annex 2.2(10); 19 CFR 10.712 | Article 4.11(2); 19 CFR 10.824 | Article 5.11(2); 19 CFR 10.784 | Article 4.11(2); 19 CFR 10.887 |

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| Provision | ISRAEL (ILFTA) | JORDAN (JOFTA) | BAHRAIN (BHFTA) | MOROCCO (MAFTA) | OMAN (OMFTA) |
|--|---|---|---|---|---|
| ORIGINATION, ETC. | | | | | |
| Rules of Origin Citations | Agreement Annex 3 19 U.S.C. 2112 (note) | General Note 18(b) 19 CFR 10.709, 10.710 | General Note 30(b) 19 CFR 10.810 | General Note 27(b) 19 CFR 10.770 | General Note 31(b) 19 CFR 10.873 |
| Rules of Origin | "Growth, Product, or Manufacture" or Value Content + Substantial Transformation | "Wholly the growth, product, or manufacture" or Value Content + Substantial Transformation | "Wholly the growth, product, or manufacture" or Value Content + 19 CFR 102 or Product-Specific Tariff shift | "Wholly the growth, product, or manufacture" or Value Content + 19 CFR 102 or Product-Specific Tariff shift | "Wholly the growth, product, or manufacture" or Value Content + Substantial Transformation or Product-Specific Tariff shift |
| Tariff Shift Rules Tariff Change Rules | No | No | GN 30(h); Tariff Shift Rules for Certain Goods in HTS 17, 18, 20, 21, 42, 70 & 94 | GN 27(h); Tariff Shift Rules for Certain Goods in HTS 6-9, 12-13, 20-22, 39, 42, 70, 72, 85, 87 & 94 | GN 31(h); Tariff Shift Rules for Certain Goods in HTS 17, 18, 20, 21, 42, 70 & 94 |
| Tariff Shift Rules Updated to Comply with 2007 HTSUS | N/A | N/A | Yes | No | No |
| Tariff Shift Rules Updated to Comply with 2012 HTSUS | N/A | N/A | No | No | No |
| Chemical Reaction and Related Rules of Origin | No | No | No | No | No |
| Special Origination Rules | Qualified Industrial Zones (QIZs) (Gaza, West Bank, parts of Jordan and Egypt); GN 3(a)(v) | No | No | No | No |
| Drawback Restrictions | No | No | No | No | No |
| Repair & Alteration Provision | No | No | Duty Free per 19 CFR 10.827 | Duty Free per 19 CFR 10.787 | Duty Free per 19 CFR 10.890 |
| Documentation required in the importer's possession at the time of claim | ILFTA: None QIZ: No, "Declaration" with listed elements upon request by CBP; GN 3(a)(v)(F)(2) | No, freeform "Declaration" with the elements in 19 CFR 10.704 upon request by CBP | No, freeform "Declaration" with the elements in 19 CFR 10.804 upon request by CBP | No, freeform "Declaration" with the elements in 19 CFR 10.764 upon request by CBP | No, freeform "Declaration" with the elements in 19 CFR 10.864 upon request by CBP |
| VALUE | | | | | |
| Regional Value Content (RVC) Citations | 19 USC 2112 (note), Sec. 9 (QIZ), Sec. 402 (ILFTA); Agreement Annex 3 | 19 CFR 10.710; GN 18(iv), (v) | 19 CFR 10.810; 19 CFR 10.813 -816; GN 30(b)(ii), (c), (d), (f) | 19 CFR 10.770; GN 27(b)(ii), (c), (d), (f) | 19 CFR 10.873; 10.876 - 879; GN 31(b)(ii), (c), (d), (f) |
| Regional Value Content (RVC) Calculation Methods and Most Common Thresholds | Israeli materials + direct cost of processing must at least equal 35% of appraised value (up to 15% US content) | Jordanian materials + direct cost of processing must at least equal 35% of appraised value (up to 15% US content) | US/Bahraini materials + direct cost of processing must at least equal 35% of appraised value | US/Moroccan materials + direct cost of processing must at least equal 35% of appraised value | US/Omani materials + direct cost of processing must at least equal 35% of appraised value |
| Special Regimen for Automotive Goods | No | No | No | No | No |
| De Minimis Provision | No | No | No | No | No |
| De Minimis and Sets, Non-Textile | No | No | No | No | No |

Side-by-Side Comparison of Free Trade Agreements and Selected Preferential Trade Legislation Programs--Non-Textiles

| Provision | ISRAEL (ILFTA) | JORDAN (JOFTA) | BAHRAIN (BHFTA) | MOROCCO (MAFTA) | OMAN (OMFTA) |
|--|---|---|---|---|--|
| INVENTORY MANAGEMENT METHODS | | | | | |
| Fungible Goods & Materials | No | No | No | No | No |
| CLAIMS & DETERMINATIONS | | | | | |
| Post-Importation Claims | Post Entry Amendment (PEA) or Post Summary Correction (PSC) | Post Entry Amendment (PEA) or Post Summary Correction (PSC) | Post Entry Amendment (PEA) or Post Summary Correction (PSC) | Post Entry Amendment (PEA) or Post Summary Correction (PSC) | 19 USC 1520(d); 19 CFR 10.869 - 10.871 |
| Reconciliation Claims | No | No | No | No | Yes, 78 FR 27984, May 13, 2013 |
| Determinations Communicated to Exporter | Yes, if correspondence with exporter | Yes, if correspondence with exporter | Yes, if correspondence with exporter | Yes, if correspondence with exporter | Yes, if correspondence with exporter |
| Pattern of Conduct Clause | No | No | No | No | No |

Side-by-Side Comparison of Free Trade Agreements and Selected Preferential Trade Legislation Programs--Non-Textiles

| Provision | CAFTA-DR | Peru (PETPA) | Korea (KORUS) | Colombia (COTPA) | Panama (PATPA) |
|---|---|---|--|--|--|
| GENERAL INFO & DATES | | | | | |
| Agreement Name | Dominican Republic-Central America-United States Free Trade Agreement | US-Peru Trade Promotion Agreement | US-Korea Free Trade Agreement | US-Colombia Trade Promotion Agreement | US-Panama Trade Promotion Agreement |
| Implementation Date | El Salvador: 3/1/06 Nicaragua: 4/1/06 Honduras: 4/1/06 Guatemala: 7/1/06 Dominican Republic: 3/1/07 Costa Rica: 1/1/09 | February 1, 2009 | March 15, 2012 | May 15, 2012 | October 31, 2012 |
| Expiration | None | None | None | None | None |
| Duty Phase-Out | January 1, 2025 (20 Years) Annex 3.3 | January 1, 2025 (17 years) Annex 2.3 | January 1, 2026 (15 years) Annex 3-B | January 1, 2028 (17 years) Annex 2.3 | January 1, 2028 (17 years) Annex 3.3 |
| Merchandise Processing Fee (MPF) | Exempt for Originating Goods 19 CFR 24.23(c)(10) | Exempt for Originating Goods 19 CFR 24.23(c)(12) | Exempt for Originating Goods 19 CFR 24.23(c)(13) | Exempt for Originating Goods 19 CFR 24.23(c)(14) | Exempt for Originating Goods 19 CFR 24.23(c)(15) |
| Direct Shipment Imported Directly Transit & Transshipment Third Country Transportation | Transit and Transshipment: May NOT leave customs' control nor undergo further production in a non-party; GN 29(c)(iii); 19 CFR 10.604 | Transit and Transshipment: May NOT leave customs' control nor undergo further production in a 3rd country; GN 32(c)(iii); 19 CFR 10.925 | Transit and Transshipment: May NOT leave customs' control nor undergo further production in a 3rd country; GN 33(c)(iii); 19 CFR 10.1025 | Transit and Transshipment: May NOT leave customs' control nor undergo further production in a 3rd country; GN 34(c)(iii); 19 CFR 10.3025 | Transit and Transshipment: May NOT leave customs' control nor undergo further production in a 3rd country; GN 35(c)(iii); 19 CFR 10.2025 |
| Primary Responsibility for Compliance | Importer | Importer | Importer | Importer | Importer |
| CITATIONS | | | | | |
| HTS General Note (GN) | GN 29 | GN 32 | GN 33 | GN 34 | GN 35 |
| US Code | 19 USC 4001- 4111 | 19 USC 3805 note | 19 USC 3805 note | 19 USC 3805 note | 19 USC 3805 note |
| CFR | 19 CFR 10.581-625 (Subpart J) | 19 CFR 10.901-934 (Subpart Q) | 19 CFR 10.1001-1034 (Subpart R) | 19 CFR 10.3001 - 3034 (Subpart T) | 19 CFR 10.2001-2034 (Subpart S); 79 FR 29077, May 21, 2014 (final) |
| Marking Rules | 19 CFR 134 | 19 CFR 134 | 19 CFR 134 | 19 CFR 134 | 19 CFR 134 |
| Special Program Indicator | "P," "P+" for qualifying agricultural goods | "PE" | "KR" | "CO" | "PA" |
| Verification Authority | Article 4.20; 19 CFR 10.616 | Article 4.18; 19 CFR 10.926 | Article 6.18; 19 CFR 10.1026 | Article 4.18; 19 CFR 10.3026 | Article 4.20; 19 CFR 10.2026 |

Side-by-Side Comparison of Free Trade Agreements and Selected Preferential Trade Legislation Programs--Non-Textiles

| Provision | CAFTA-DR | Peru (PETPA) | Korea (KORUS) | Colombia (COTPA) | Panama (PATPA) |
|---|---|--|--|--|--|
| ORIGINATION, ETC. | | | | | |
| Rules of Origin Citations | General Note 29(b); 19 CFR 10.594 | GN 32(b); 19 CFR 10.914 | GN 33(b); 19 CFR 10.1014 | GN 34(b); 19 CFR 10.3014 | GN 35(b); 19 CFR 10.2014 |
| Rules of Origin | Wholly Obtained or Produced, Tariff Shift & / or Regional Value Content, Exclusively from Originating Materials, Qualifying Goods | Wholly Obtained or Produced, Tariff Shift & / or Regional Value Content, or Exclusively from Originating Materials | Wholly Obtained or Produced, Tariff Shift & / or Regional Value Content, or Exclusively from Originating Materials | Wholly Obtained or Produced, Tariff Shift & / or Regional Value Content, or Exclusively from Originating Materials | Wholly Obtained or Produced, Tariff Shift & / or Regional Value Content, or Exclusively from Originating Materials |
| Tariff Shift Rule Citation | GN 29(n) | GN 32(n) | GN 33(o) | GN 34(o) | GN 35(o) |
| Tariff Shift Rules Updated to Comply with 2007 HTSUS | No | No | Yes, Pres. Proc. 9072 | No | No |
| Tariff Shift Rules Updated to Comply with 2012 HTSUS | No | No | Yes, Pres. Proc. 9072 | No | No |
| Chemical Reaction and Related Rules of Origin | HTS Ch 27-40; GN 29(m)(vii) | HTS Ch 27-40; GN 32(m)(vii) | HTS Ch 27-40; GN 33(n)(vii)-(viii) | HTS Ch 27-40; GN 34(n)(v)-(vi) | HTS Ch 27-40, GN 35(n)(v)-(vi) |
| Special Origination Rules | Qualifying Goods; GN 29(a)(ii) for certain CAFTA-DR agricultural goods | No | No | No | No |
| Drawback Restrictions | No | No | No | No | No |
| Repair & Alteration Provision | Duty Free per 19 CFR 10.624 9802.00.40/50 | Duty Free per 19 CFR 10.934 9802.00.40/50 | Duty Free per 19 CFR 10.1034 9802.00.40/50 | Duty Free per 19 CFR 10.3034 9802.00.40/50 | Duty Free per 19 CFR 10.2034 9802.00.40/50 |
| Documentation required in the importer's possession at the time of claim | No, freeform "Certification" with the elements in 19 CFR 10.584 upon request by CBP | No, freeform "Certification" with the elements in 19 CFR 10.904 upon request by CBP | No, freeform "Certification" with the elements in 19 CFR 10.1004 upon request by CBP | No, freeform "Certification" with the elements in 19 CFR 10.3003 upon request by CBP | No, freeform "Certification" with the elements in 19 CFR 10.2003 upon request by CBP |
| VALUE | | | | | |
| Regional Value Content (RVC) Citations | 19 CFR 10.595-596; GN 29(f) | 19 CFR 10.915; GN 32(f) | 19 CFR 10.1015; GN 33(g) | 19 CFR 10.3015; GN 34(g) | 19 CFR 10.2015; GN 35(g) |
| Regional Value Content (RVC) Calculation Methods | Build-Up, Build-Down Net-Cost (limited) | Build-Up, Build-Down Net-Cost (limited) | Build-Up, Build-Down; Net-Cost (limited); Indirect materials are disregarded when computing the value of originating materials in Build-Up | Build-Up, Build-Down Net-Cost (limited) | Build-Up, Build-Down Net-Cost (limited) |

Side-by-Side Comparison of Free Trade Agreements and Selected Preferential Trade Legislation Programs--Non-Textiles

| Provision | CAFTA-DR | Peru (PETPA) | Korea (KORUS) | Colombia (COTPA) | Panama (PATPA) |
|--|---|---|---|---|--|
| Special Regimen for Automotive Goods | Yes, automotive goods MAY use NC, BU or BD for RVC; 19 CFR 10.595(d); GN 29(f)(iii) | Yes, automotive goods MUST use Net Cost RVC; 19 CFR 10.915(d); GN 32(f)(iii) | Yes, automotive goods MAY use NC, BU or BD for RVC; 19 CFR 10.1015(d); GN 33(h) | Yes, automotive goods MUST use Net Cost for RVC; 19 CFR 10.3015(d); GN 34(h) | Yes, automotive goods MAY use NC, BU or BD for RVC; 19 CFR 10.2015(d), GN 35(h) |
| De Minimis for Non-Textiles (most common threshold) | 10% of adjusted value (with exclusions); 19 CFR 10.598; GN 29(e) | 10% of the adjusted value (with exclusions); 19 CFR 10.918; GN 32(e) | 10% of the adjusted value (with exclusions); 19 CFR 10.1018; GN 33(e) | 10% of the adjusted value (with exclusions); 19 CFR 10.3018; GN 34(e) | 10% of the adjusted value (with exclusions); 19 CFR 10.2018, GN 35(e) |
| De Minimis and Sets for Non-Textiles | Value of the non-originating components may not exceed 15% of the AV of the set; GN 29(c)(v); 19 CFR 10.605 | Value of the non-originating components may not exceed 15% of the AV of the set; GN 32(c)(v); 19 CFR 10.921 | Value of the non-originating components may not exceed 15% of the AV of the set; GN 33(n)(iv); 19 CFR 10.1021 | Value of the non-originating components may not exceed 15% of the AV of the set. GN 34(c)(iv); 19 CFR 10.3021 | Value of the non-originating components may not exceed 15% of the AV of the set; GN 35(e)(i); 19 CFR 10.2021 |
| INVENTORY MANAGEMENT METHODS | | | | | |
| Fungible Goods & Materials | LIFO, FIFO, Average, other GAAP-recongized method; GN 29(h) | LIFO, FIFO, Average, other GAAP-recongized method; GN 32(h) | LIFO, FIFO, Average, other GAAP-recongized method; GN 33(j) | LIFO, FIFO, Average, other GAAP-recongized method; GN 34(j) | LIFO, FIFO, Average, other GAAP-recongized method; GN 35(j) |
| CLAIMS & DETERMINATIONS | | | | | |
| Post-Importation Claims | 19 USC 1520(d); 19 CFR 10.590 - 10.592 | 19 USC 1520(d); 19 CFR 10.910 - 10.912 | 19 USC 1520(d); 19 CFR 10.1010 - 10.1012 | 19 USC 1520(d); 19 CFR 10.3010 - 10.3012 | 19 USC 1520(d); 19 CFR 10.2010 - 10.2012 |
| Reconciliation Claims | Yes, 71 FR 37596, June 30, 2006 | Yes, 78 FR 27984, May 13, 2013 | Yes, 78 FR 27984, May 13, 2013 | Yes, 78 FR 27984, May 13, 2013 | Yes, 78 FR 27984, May 13, 2013 |
| Determinations Communicated to Exporter | Yes, if correspondence with exporter | Yes, if correspondence with exporter | Yes, if correspondence with exporter | Yes, if correspondence with exporter | Yes, if correspondence with exporter |
| Pattern of Conduct Clause | Yes, 19 CFR 10.619 | Yes, 19 CFR 10.929 | Yes, 19 CFR 10.1029 | Yes, 19 CFR 10.3029 | Yes, 19 CFR 10.2029 |

Side-by-Side Comparison of Free Trade Agreements and Selected Preferential Trade Legislation Programs--Non-Textiles

| Provision | GSP | AGOA | CBERA | CBTPA |
|---|--|--|---|--|
| GENERAL INFO & DATES | | | | |
| Preferential Trade Legislation Name | Generalized System of Preferences | African Growth and Opportunity Act | Caribbean Basin Economic Recovery Act | Caribbean Basin Trade Partnership Act |
| Implementation Date | January 1, 1976 | October 5, 2000 | January 1, 1984 | October 5, 2000 |
| Expiration | 7/31/2013 (expired) Reinstated July 29, 2015 Expires 12/31/2017 | 9/30/2025 | None | 9/30/2020 |
| Complete Duty Phase-Out | Immediate | Immediate | Immediate | Immediate |
| Merchandise Processing Fee (MPF) | Per 19 CFR 24.23(c)(1)(iv), exempt from MPF when products of a GSP least-developed country listed in HTSUS GN 4(b)(i) | Per 19 CFR 24.23(c)(1)(iv), exempt from MPF when products of a GSP least-developed country listed in HTSUS GN4 (b)(i) or per 19 CFR 24.23(c)(1)(i), textile goods entered under HTSUS 9819 | Exempt irrespective of whether CBERA is claimed and country of export, per 19 CFR 24.23(c)(1)(iii) | Exempt irrespective of whether CBTPA or CBERA is claimed and country of export, per 19 CFR 24.23(c)(1)(iii) |
| Direct Shipment Imported Directly Transit & Transshipment Third Country Transportation | Imported Directly: May NOT enter the commerce of a 3rd country except for non-retail sale where the importation is the result of the original transaction, may NOT undergo further production in a 3rd country, may undergo limited operations (sorting, grading, testing, packing, labeling, etc.) in the free trade zone of beneficiary country; 19 CFR 10.175(c). May enter into the commerce of any of four former GSP countries per 19 CFR 10.175(e). | Imported Directly: May NOT enter the commerce of a non-beneficiary country except for non-retail sale where the importation is the result of the original transaction, may NOT undergo further production in a 3rd country; 19 CFR 10.178(e)4; 19 CFR 10.175(d). | Imported Directly: May NOT enter the commerce of a non-beneficiary country except for non-retail sale where the importation is the result of the original transaction, may NOT undergo further production in a 3rd country; 19 CFR 10.193 | Imported Directly: May NOT enter the commerce of a non-beneficiary country except for non-retail sale where the importation is the result of the original transaction, may NOT undergo further production in a 3rd country; 19 CFR 10.223(d) and 10.233(d). Goods may be exported from a former CBTPA country that became a CAFTA country as long as the origin-conferring activity occurred in the CBTPA. |
| Primary Responsibility for Compliance | Importer; Exporter with regard to 19 CFR 10.173(a)(1)(i) declaration | Importer; Exporter with regard to 19 CFR 10.173(a)(1)(i) declaration | Importer | Importer |
| Eligible Non-Textile Goods | | Benefits apply to goods listed in 19 CFR 10.178a(b) (petroleum products, watches, footwear, handbags, luggage, flat goods, work gloves and leather apparel) | | Benefits apply to petroleum products, watches, handbags, luggage, flat goods, work gloves, leather apparel, tuna and footwear, 19 CFR 10.233 |

Side-by-Side Comparison of Free Trade Agreements and Selected Preferential Trade Legislation Programs--Non-Textiles

| Provision | GSP | AGOA | CBERA | CBTPA |
|---|--|---|--|---|
| CITATIONS | | | | |
| HTS General Note (GN) | GN 4 | GN 16 | GN 7 | GN 17; HTSUS Chapter 98, Subchapter XX |
| US Code | 19 USC 2461-2467 | 19 USC 3701 - 3722 | 19 USC 2701 - 2707 | 19 USC 2701 - 2707 |
| CFR | 19 CFR 10.171 - 10.178 | 19 CFR 10.178a | 19 CFR 10.191 - 10.199 (Subpart B) | 19 CFR 10.221 - 10.237 (Subpart E) |
| Marking Rules | 19 CFR 134 | 19 CFR 134 | 19 CFR 134 | 19 CFR 134 |
| Special Program Indicator | "A" "A+" (Least-Developed Beneficiary Developing Countries) "A*" (with exceptions) | "D" | "E" "E*" | "R"; Applicable subheading, HTSUS Chapter 98, Subchapter XX |
| ORIGINATION, ETC. | | | | |
| Rules of Origin Citations | General Note 4(b)(ii) & 4(c); 19 CFR 10.176; 19 USC 2463(a)(2) | General Note 16(b) 19 CFR 10.178a (referencing 19 CFR 10.171, 10.173, and 10.175-178) | General Note 7(b); 19 CFR 10.195 | General Note 17(b); 19 CFR 10.233(b) |
| Rules of Origin | Value Content + substantial transformation | Value Content + substantial transformation | Value Content + substantial transformation | NAFTA GN 12 rules of origin apply. May use CAFTA-DR materials; GN 17(e); 19 CFR 10.233(b) |
| Tariff Shift Rule Citations | No | No | No | Yes, General Note 17(b)(ii) provides for General Note 12 rules ("NAFTA parity") |
| Tariff Shift Rules Updated to Comply with 2007 HTSUS | N/A | N/A | N/A | Yes |
| Tariff Shift Rules Updated to Comply with 2012 HTSUS | N/A | N/A | N/A | No |
| Chemical Reaction and Related Rules of Origin | No | No | No | NAFTA GN 12 rules of origin apply, (GN 17(e)); 19 CFR 10.233(b) |
| Special Origination Rules | No | No | No | No |
| Drawback Restrictions | No | No | No | No |
| Repair & Alteration Provision | No | No | No | No |
| Documentation required in the importer's possession at the time of claim | No, GSP Declaration upon request, as provided for in 19 CFR 10.173 | No, GSP Declaration upon request, as provided for in 19 CFR 10.173 and 19 CFR 10.178a(d) | No, declaration submitted upon request, as provided for in 19 CFR 10.198 | Yes, CBP Form 450 signed by exporter |

Side-by-Side Comparison of Free Trade Agreements and Selected Preferential Trade Legislation Programs--Non-Textiles

| Provision | GSP | AGOA | CBERA | CBTPA |
|---|---|---|---|---|
| VALUE | | | | |
| Regional Value Content (RVC) Citations | 19 CFR 10.176(a)(1), 10.177-178; GN 4(b)(ii) & (c) | GN 16(b)(ii); 19 CFR 178a(d)(4) | 19 CFR 10.195-.197; GN 7(b)(i)(B), (b)(iii) | 19 CFR 10.233(b); General Note 12(c) |
| Regional Value Content (RVC) Calculation Methods | GSP materials + direct cost of processing | AGOA materials + direct cost of processing | CBERA materials + direct cost of processing | Transaction Value & Net Cost where there is RVC |
| General RVC Percentages | Minimum 35% of appraised value | Minimum 35% of appraised value (up to 15% US content) | Minimum 35% of appraised value (up to 15% US content) | See NAFTA regulations |
| Special Regimen for Automotive Goods | No | No | No | No |
| De Minimis Provision | N/A | N/A | N/A | N/A |
| De Minimis and Sets | N/A | N/A | N/A | N/A |
| INVENTORY MANAGEMENT METHODS | | | | |
| Fungible Goods & Materials | No | No | No | No |
| CLAIMS & DETERMINATIONS | | | | |
| Post-Importation Claims | Post Entry Amendment (PEA) or Post Summary Correction (PSC) | Post Entry Amendment (PEA) or Post Summary Correction (PSC) | Post Entry Amendment (PEA) or Post Summary Correction (PSC) | Post Entry Amendment (PEA) or Post Summary Correction (PSC) |
| Reconciliation Claims | No | No | No | No |
| Determinations Communicated to Exporter | If correspondence with exporter | If correspondence with exporter | If correspondence with exporter | If correspondence with exporter |
| Pattern of Conduct Clause | No | No | No | No |